



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**29 McCone 0660 Circle Public Schools**

#### 0547 Circle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	923,271.56	923,271.56	0.00	0.00	0.00	0.00
222X Educational Media Services	5,307.85	5,307.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,690.01	80,690.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,877.53	117,877.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,267.94	0.00	34,267.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,478.22	136,478.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,651.77	167,651.77	0.00	0.00	0.00	0.00
31XX Food Services	1,395.48	1,395.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,160.55	29,160.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,114.28	0.00	0.00	3,114.28	0.00	0.00
<b>Totals</b>	1,499,215.19	1,461,832.97	34,267.94	3,114.28	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,499,215.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**29 McCone 0660 Circle Public Schools**

**0548 Circle H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	551,406.23	551,406.23	0.00	0.00	0.00	0.00
222X Educational Media Services	421.27	421.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,971.48	69,971.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,675.50	79,675.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,828.56	0.00	33,828.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,519.36	183,318.36	0.00	201.00	0.00	0.00
27XX Student Transportation Services	138,040.49	138,040.49	0.00	0.00	0.00	0.00
31XX Food Services	120,993.36	120,993.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	112,571.92	112,571.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,818.29	17,818.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,827.04	0.00	0.00	76,827.04	0.00	0.00
<b>Totals</b>	1,385,073.50	1,274,216.90	33,828.56	77,028.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,385,073.50					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0547 Circle Elem	Indirect/Direct	34,267.94 / 1,461,832.97	2.34%		
	LE 0548 Circle H S	Indirect/Direct	33,828.56 / 1,274,216.90	2.65%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0547 Circle Elem	0.0172	0.0176	0.0173	0.0183	2.34%
	0548 Circle H S	0.0172	0.0176	0.0173	0.0183	2.65%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0547 Circle Elem	0.0000	0.0000	0.0000	0.0000	
	0548 Circle H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0547 Circle Elem	0.0172	0.0176	0.0173	0.0183	
	0548 Circle H S	0.0172	0.0176	0.0173	0.0183	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0547 Circle Elem	1.78%	
	0548 Circle H S	1.84%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0660 Circle Public Schools	1.81%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**29 McCone 0678 Vida Elementary**

**0566 Vida Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	182,601.83	176,901.83	0.00	5,700.00	0.00	0.00
23XX Support Services - General Administration	5,222.28	5,222.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,192.08	0.00	7,192.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,181.68	27,181.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,691.56	41,542.81	0.00	68,148.75	0.00	0.00
31XX Food Services	427.71	427.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,911.60	0.00	0.00	4,911.60	0.00	0.00
<b>Totals</b>	337,228.74	251,276.31	7,192.08	78,760.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	337,228.74					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0566 Vida Elem</b>	Indirect/Direct	7,192.08 / 251,276.31	2.86%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0566 Vida Elem	0.0184	0.0155	0.0134	0.0187	2.86%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0566 Vida Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0566 Vida Elem	0.0184	0.0155	0.0134	0.0187	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0566 Vida Elem			1.80%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0678 Vida Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.80%</b>
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.